

IN THE CLAIMS:

Amend the claims as follows:

1. (Currently Amended) A processing aid for thermoplastic resin having a weight average molecular weight of 10,000 to 300,000, which is obtained by emulsion-polymerizing 0.1 to 10 % by weight of ~~a an-alkyl~~ (meth)acrylate having an oxygen atom in addition to an ester bond, 10 to 99.9 % by weight of another alkyl acrylate, and ~~0-89.9 0~~ to 89.9 % by weight of another vinyl monomer copolymerizable therewith, in the presence of ~~a mercaptan having an alkyl ester group with C₄₋₂₀ alkyl group as a chain transfer agent,~~ and/or an organic peroxide having a tertiary-butyl peroxy group as a polymerization initiator.

B
Claim 2 (Canceled).

3. (Original): The processing aid for thermoplastic resin of Claim 1, wherein an amount of the organic peroxide having a tertiary-butyl peroxy group is 0.1 to 5 parts by weight based on 100 parts by weight of the entire monomers.

Claims 4-5 (Withdrawn).

6. (Previously Amended): The processing aid for thermoplastic resin of claim 1, wherein the (meth)acrylate having an oxygen atom in addition to an ester bond is a

(meth)acrylate containing an epoxy group.

Claim 7-8 (Withdrawn).

b) 9. (New): A processing aid for thermoplastic resin having a weight average molecular weight of 10,000 to 300,000, which is obtained by emulsion-polymerizing 0.1 to 10% by weight of a (meth)acrylate having an oxygen atom in addition to an ester bond, 10 to 99.9% by weight of another alkyl acrylate, and 0 to 89.9% by weight of another vinyl monomer copolymerizable therewith, in the presence of a mercaptan having an alkyl ester group with C₄₋₂₀ alkyl group as a chain transfer agent.

10. (New): The processing aid for thermoplastic resin of claim 9, wherein the (meth)acrylate having an oxygen atom in addition to an ester bond is a (meth)acrylate containing an epoxy group.
